

**LEGAL
REQUIREMENTS**

45 CFR 302.12
45 CFR 302.34
45 CFR 304.21

**SUBMITTAL AND
PAYMENT**

Obtain current expenditure information needed to complete this report from the county financial officer (e.g., county clerk, controller, etc.). The entries in Qualified Expenditures categories, Column II through V **must reflect the actual expenditures** during the billing month (i.e., estimated costs or contract totals divided by 12 cannot be entered each month over the length of the contract).

**Required
Signature**

The county financial officer must sign the Expenditure Report certifying that the expenses are IV-D qualified, true and accurate. If the report is not signed by this official, it will be returned to the county for proper certification.

Forms Distribution

Submit parts 1, 2 and 3 of the Title IV-D Cooperative Reimbursement Expenditure Report (Form FIA-286) to the Office of Child Support (OCS) **CONTRACT MANAGER** by the fifteenth working day after the end of the billing month. Use the local address for your specific OCS Contract Manager. See attachment. Retain Part 4 for your records.

Note: Payment will not be made until a signed contract with the resolution passed by the county board is on file with OCS, Michigan Family Independence Agency.

Payment

A warrant payment in the amount of the state's share of charges will be forwarded to the county treasurer, upon receipt and review of Form FIA-286. **Incomplete or inaccurate reports will cause a payment to be suspended until the corrected billing document is received.**

All payments are subject to both state and federal audit. The Family Independence Agency (FIA) shall adjust future payments or final payment if audit findings indicate over payment to the contractor. If no payments are due and owing the contractor, the contractor shall refund all amounts which may be due FIA.

Line Item Transfers

The amounts listed in the IV-D budget categories on the contract budget page are the maximum amounts that can be reimbursed for Cooperative Reimbursement during the contract year. If funds are depleted in a line item and there are unused Title IV-D budgeted funds available from another line item, request to have those funds transferred to the depleted line item. Submit a written application explaining the need for a line item transfer to the OCS Contract Manager for approval by the Director of OCS. Changes in expenditures within a line item no longer require written application.

Adjustments

Submit adjustments for a previous month's billing need on a new FIA-286. **Use a separate FIA-286 for each month adjusted.** (Example: if half way through the calendar year the county discovers charges have been made to "Data Processing" which should have been made to "Other Direct," a new FIA-286 for each month should be prepared making the adjustments in the two line items.)

Amended contracts to include expanded funding result in a higher county share percentage. However, that higher percentage will not begin until the original contract funding is depleted.

Note: Line 12 and 14 percentages may require a change if the CR contract has been amended.

FORM FIA-286**COOPERATIVE REIMBURSEMENT EXPENDITURE REPORT**

Complete the FIA-286, Title IV-D Cooperative Reimbursement Expenditure Report (See Exhibit 1), each month in order for the county to receive reimbursement for qualified IV-D expenditures.

**Contract
Description**

1. Enter the county name.
2. Circle the correct program provider:
 - "FOC," if billing covers Friend of the Court (FOC) only,
 - "PA," if billing covers Prosecuting Attorney (PA) only, and
 - "COMBINATION," if billing covers both FOC and PA.
3. Enter the month and year of the billing period.
4. IV-D Documentation Method: **Circle** a, b, c, d, e or f to indicate the type of documentation used to determine the IV-D percentage of total office expenditures. (Combination contracts may need to circle more than one choice.)

Circle letter (a) if Caseload is used to determine the IV-D share of total office expenditures.

Circle letter (b) if Time Study is used to determine the IV-D share of total office expenditures and Time Study is processed by OCS. No attachment is necessary.

Circle letter (c) if Time Study is used to determine the IV-D share of total office expenditures and Time Study is processed locally. **Attach** a copy of the Time Study results to be used for the billing period.

Circle letter (d) if Daily Time Logs are used to determine the IV-D share of total office expenditures. **Attach** a copy of the Daily Time Logs used for the billing period.

Circle letter (e) if total office Full Time Equated (FTE) positions are certified as IV-D. **Attach** a copy of the Position Expense Report certification for the billing period.

Circle letter (f) if prosecutor's office has obtained a Fixed Rate Contract.

Allocation Factors Applicable to Expenditures

Column V: **1, 2 & 3 FTE Positions and Percentages** - **Enter** in Column V the number of FTE positions for entire office which incurred costs during the billing month.

Column II: Enter in Column II the number of IV-D FTEs for the billing period. The IV-D FTEs are obtained in several ways depending upon which documentation method was indicated in Contract Description above. For additional information on any of the following methods see IV-D Budget Categories - Personnel.

For Caseload (FOC only)

For Time Study • **Enter** in Column II, line 1 the IV-D FTEs for the billing period from the Position Expense Report.

• **Enter** in Column II, line 2 the IV-D FTE percentage from the Position Expense Report.

For Daily Time Logs • **Enter** in Column II, line 1 the IV-D FTEs for the billing period. (For additional detail, see PA LETTERS 86-016 and 93-002.)

• **Enter** the percentage rounded to two (2) decimal places of total office FTEs in line 2. (Column II, line 1 divided by Column V, line 1.)

FOR 100% IV-D Certified Activity • **Enter** in Column II, line 1 and line 2 the same number of FTEs and percentage as entered in Column V.

For Fixed Rate Contract • **Enter** contract FTE amount and FTE percentage in both Column II and V.

COLUMNS III AND IV: (FOC only)

There are five major expenditure categories listed on the form: Personnel, Data Processing, Other Direct, Central Services, and Paternity Testing. There are also eleven lines (6-16) for reimbursement calculations. These are the same categories listed on the IV-D contract budget page.

Personnel	<p>Enter in column V total actual salary and fringe benefit expenditures for the billing period. Enter in Column II the IV-D amount of either actual or allocated personnel expenditures for this billing period.</p> <p>Staff Time Percentage: Apply each individual employee's IV-D percentage as determined by time study or daily time log to each employee's personnel costs to determine the IV-D share by employee. Enter the total of the personnel costs for all IV-D employees in Column II, Section C, line 1.</p> <p>Instructions for documenting IV-D eligible personnel costs by Daily Time Logs can be found in PA Letter 93-002. RECORDS TO DOCUMENT ACTUAL EXPENDITURES SHOULD BE RETAINED. (See Cooperative Reimbursement Contract Section I, Part D.)</p>
Data Processing	<p>Cover all data processing through CSES. Bill supplies such as paper and ribbon in "Other Direct." Enter the actual amount in Column II if there are IV-D contract approved data processing expenditures for this billing period. Enter in Column V total actual automated data processing equipment (depreciation) and service expenditures for the office.</p>
Other Direct	<p>Enter in Column V total actual expenditures for "Other Direct" expenses such as travel, equipment use or rental, building use or rental, supplies, postage, telephone, depreciation schedule charges, etc. for the PA office. RETAIN RECORDS TO DOCUMENT ACTUAL EXPENDITURES AND DEPRECIATION. (See Cooperative Reimbursement Contract Section I, Part D and Section II, Part E.)</p> <p>Use actual costs, the IV-D eligible percentage or negotiated rate of allocation specified in the CR application to allocate "Other Direct" expenditures qualified for IV-D reimbursement, if actual amount cannot be determined. Enter in Column II the IV-D share of expenditures.</p> <p>Note: In accordance with Section I, Part J of the Cooperative Reimbursement Contract, all subcontracts must have prior approval by OCS to have charges included in Column II or Column V. Also, interest expense or purchase price of equipment over \$500 is not qualified to be a IV-D charge.</p>
Central Services Allocation	<p>This line identifies county costs allocated to the PA on the basis of a centralized support services cost allocation plan in accordance with Office of Management and Budget Circular No. A__-87. Enter in Column V the total central service allocation for the PA office for the billing period. Multiply the Column V amount by the IV-D eligible percentage from Section B, line 2. Enter in Column II the calculated IV-D amount.</p>
Paternity Testing	<p>This line identifies expenditures associated with paternity establishment such as blood drawing fees, expert witness testimony fees, and blood testing for interstate paternity actions. Do <u>not</u> include laboratory testing</p>

costs which are paid through the state contract with the genetic testing laboratory. Enter in Column V the actual amount of expenditures incurred for the billing period. Charges for work on non-IV-D cases should not be included in Column II.

Note: Any blood drawing costs recovered from the putative father should be deducted from expenditures reported in this line item. Instructions for blood testing costs recovered are located in PA Letter 91-015, page 4.

Total Expenditures Enter the sum of items 1 through 5 for each column.

Service Fees (FOC only)

Mediation Fees (FOC only)

Other Income Enter the actual amount of any other income which offsets the cost of the IV-D contract for the billing period. Explain what type of revenues these amounts represent. (**Example:** reimbursement from another federally funded program.) Recovered court costs would be considered IV-D income to the extent those costs were IV-D funded. If the recovered costs were costs of the county clerk or the judiciary, they would not be considered income to the IV-D program. A separate list can be included if necessary.

Note: The state or federal incentive payments should not appear in line 9 as "Other Income".

Net Expenditures Enter the amount obtained by subtracting "Other Income" from Total Expenditures. (Line 6 minus line 9.) This amount reflects total IV-D expenditures minus any income which should offset IV-D charges.

County Share (\$) (Dollar amount of Net Expenditures) - Enter the amount of the billing for which the county is responsible. This amount is calculated by multiplying the net expenditures amount in line 10 by the percentage from line 12 of the budget page in the CR Contract.

County Share (%) (Percentage of Net Expenditures) - Enter the percentage established in the IV-D Cooperative Reimbursement Contract as the county's share. This percentage appears on line 12 of the budget page in the IV-D CR Agreement.

Note: The county and state percentages may require a change if the CR contract has been amended.

State Share (\$) (Dollar amount of Net Expenditures) - Enter the amount of the billing for which the state is responsible. This amount is calculated by subtracting line 11 from line 10. (Or may be calculated by multiplying the net expenditures amount in line 10 by the percentage from line 14 of the budget

page in the IV-D CR Agreement.) Line 11 plus line 13 should equal the amount in line 10.

State Share (%)

(Percentage of Net Expenditures) - Enter the percentage established in the IV-D Cooperative Reimbursement Contract as the state's share. This percentage appears on line 14 of the budget page in the iv-D CR Agreement. The percentages in lines 12 and 14 should total 100%.

Note: The county and state percentages may require change if the CR contract has been amended.

**County Share of
Line 5**

(Prosecutors Only) Enter the amount obtained when the percentage in line 12 is multiplied by the amount in line 5 above. This process will repay the county for all of their paternity testing expenditures for the billing period.

Total State Funding

Enter the amount obtained by adding line 15 to line 13. This is the state's share of net expenditures plus the county share of paternity testing costs.